

HB 373

2005
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CHAMBER ACTION

1 The Finance & Tax Committee recommends the following:

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3 **Council/Committee Substitute**

4 Remove the entire bill and insert:

5 A bill to be entitled

6 An act relating to local occupational license taxes;
7 amending s. 205.0535, F.S.; updating provisions
8 authorizing reclassification and new rate structure
9 revisions to occupational license taxes by ordinance;
10 deleting counties from such authorization provisions;
11 providing construction relating to decreasing or repealing
12 such taxes; providing an effective date.

13
14 Be It Enacted by the Legislature of the State of Florida:

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16 Section 1. Subsections (1) and (4) of section 205.0535,
17 Florida Statutes, are amended to read:

18 205.0535 Reclassification and rate structure revisions.--

19 (1) By October 1, 2006 ~~1995~~, any municipality which has
20 adopted by ordinance an occupational license tax after October
21 1, 1995, or county may, by ordinance, reclassify businesses,
22 professions, and occupations and may establish new rate
23 structures, if the conditions specified in subsections (2) and

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24 (3) are met. A person who is engaged in the business of
25 providing local exchange telephone service or a pay telephone
26 service in a municipality or in the unincorporated area of a
27 county and who pays the occupational license tax under the
28 category designated for telephone companies or a pay telephone
29 service provider certified pursuant to s. 364.3375 is deemed to
30 have but one place of business or business location in each
31 municipality or unincorporated area of a county. Pay telephone
32 service providers may not be assessed an occupational license
33 tax on a per-instrument basis.

34 (4) After the conditions specified in subsections (2) and
35 (3) are met, municipalities and counties may, every other year
36 thereafter, increase by ordinance the rates of local
37 occupational license taxes by up to 5 percent. The increase,
38 however, may not be enacted by less than a majority plus one
39 vote of the governing body. Nothing in this chapter shall be
40 construed to prohibit a municipality or county from decreasing
41 or repealing any license tax authorized under this chapter.

42 Section 2. This act shall take effect upon becoming a law.